

**Title 36: TAXATION**  
**Chapter 831: PROCEDURE AND ADMINISTRATION**

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**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 831: PROCEDURE AND ADMINISTRATION**

**§5260. EXAMINATION OF RETURN**

*(REPEALED)*

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1979, c. 378, §36 (RP).

**§5261. ASSESSMENT FINAL IF NO PROTEST**

*(REPEALED)*

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1977, c. 694, §722 (RP).

**§5262. PROTEST BY TAXPAYER**

*(REPEALED)*

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1977, c. 694, §722 (RP).

**§5263. NOTICE OF DETERMINATION AFTER PROTEST**

*(REPEALED)*

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1977, c. 694, §722 (RP).

**§5264. ACTION OF ASSESSOR FINAL**

*(REPEALED)*

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1977, c. 694, §722 (RP).

**§5265. BURDEN OF PROOF IN PROCEEDINGS BEFORE THE ASSESSOR**

In any proceeding before the assessor under this Part the burden of proof shall be on the taxpayer except for the following issues, as to which the burden of proof shall be on the assessor: [1969, c. 154, §F1 (NEW).]

**1. Fraud.** Whether the taxpayer has been guilty of fraud with attempt to evade tax.

[ 1969, c. 154, §F1 (NEW) .]

**2. Liability as transferee.** Whether the petitioner is liable as the transferee of property of a taxpayer, but not to show that the taxpayer was liable for the tax.

[ 1969, c. 154, §F1 (NEW) .]

**3. Liability for deficiency increase.**

[ 2001, c. 583, §21 (RP) .]

## SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1977, c. 694, §723 (AMD). 2001, c. 583, §21 (AMD).

**§5266. EVIDENCE OF RELATED FEDERAL DETERMINATION**

*(REPEALED)*

## SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1977, c. 694, §724 (AMD). 1995, c. 639, §28 (RP).

**§5267. MATHEMATICAL ERROR**

*(REPEALED)*

## SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1979, c. 378, §37 (RP).

**§5268. WAIVER OF RESTRICTION**

The taxpayer at any time, whether or not a notice of deficiency has been issued, shall have the right to waive the restrictions on assessment and collection of the whole or any part of the deficiency by a signed notice in writing filed with the assessor. [1969, c. 154, §F (NEW).]

## SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW).

**§5269. ASSESSMENT OF TAX**

*(REPEALED)*

## SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1977, c. 694, §725 (AMD). 1979, c. 378, §38 (RP).

**§5270. LIMITATIONS ON ASSESSMENT****1. General.**

[ 1979, c. 378, §39 (RP) .]

**2. Omission of more than 25% OF income.** If the taxpayer omits from gross income an amount properly includible therein which is in excess of 25% of the amount of gross income stated in the return, an assessment may be made within 6 years after the return was filed. For purposes of this subsection, there shall not be taken into account any amount which is omitted in the return if such amount is disclosed in the return, or in a statement attached to the return, in a manner adequate to apprise the assessor of the nature and amount of such item.

[ 1979, c. 378, §40 (AMD) .]

**3. No return filed or fraudulent return.**

[ 1979, c. 378, §41 (RP) .]

**4. Failure to report federal change.**

[ 1979, c. 378, §41 (RP) .]

**5. Report of federal change or correction.**

[ 1979, c. 378, §41 (RP) .]

**6. Extension by agreement.**

[ 1979, c. 378, §41 (RP) .]

**7. Time return deemed filed.**

[ 1979, c. 378, §41 (RP) .]

## SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1979, c. 378, §§39-41 (AMD).

**§5271. RECOVERY OF ERRONEOUS REFUND**

*(REPEALED)*

## SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1979, c. 378, §42 (RP).

**§5272. INTEREST ON UNDERPAYMENTS**

*(REPEALED)*

## SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1971, c. 61, §11 (AMD). 1977, c. 679, §34 (RP).

**§5273. FAILURE TO FILE TAX RETURNS**

*(REPEALED)*

## SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1973, c. 12, §7 (AMD). 1977, c. 679, §34 (RP).

**§5274. FAILURE TO PAY TAX**

*(REPEALED)*

## SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1971, c. 61, §12 (AMD). 1973, c. 12, §§8,9 (AMD). 1975, c. 454, §6 (AMD). 1977, c. 679, §34 (RP).

## §5274-A. PENALTY

Any person required to collect, truthfully account for and pay over the tax imposed by this Part, who willfully fails to collect the tax, willfully fails to truthfully account for, willfully fails to pay over the tax or willfully attempts in any manner to evade or defeat the tax or the payment thereof, shall, in addition to other penalties provided by law, be liable to a penalty equal to the total amount of the tax evaded, not collected or not accounted for and paid over. For purposes of this section, "person" means an individual, corporation or partnership or an officer or employee of any corporation, including a dissolved corporation, or a member or employee of any partnership who, as such officer, employee or member, was, at the time of the violation, under a duty to perform the act with respect to which the violation occurred. [1985, c. 691, §40 (AMD).]

### SECTION HISTORY

1979, c. 378, §43 (NEW). 1985, c. 691, §40 (AMD).

## §5275. FALSE INFORMATION WITH RESPECT TO WITHHOLDING ALLOWANCE

In addition to any other penalty provided by law, if any individual in claiming a withholding allowance states: [1969, c. 154, §F (NEW).]

**1. An amount less than wages.** As the amount of the wages shown on his return for any taxable year an amount less than such wages actually shown, or

[ 1969, c. 154, §F (NEW) .]

**2. An amount greater than shown deductions.** As the amount of the itemized deductions referred to in section 5125 shown on the return for any taxable year an amount greater than such deductions actually shown, he will pay a penalty of \$50 for such statement, unless:

A. Such statement did not result in a decrease in the amounts deducted and withheld, or [1969, c. 154, §F (NEW).]

B. The taxes imposed with respect to the individual under this Part for the succeeding taxable year do not exceed the sum of the payments of estimated tax which are considered payments on account of such taxes. [1969, c. 154, §F (NEW).]

[ 1979, c. 378, §44 (AMD) .]

### SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1979, c. 378, §44 (AMD).

## §5276. AUTHORITY TO MAKE CREDITS OR REFUNDS

**1. General rule.** The State Tax Assessor, within the applicable period of limitations, may credit an overpayment of income tax, including an overpayment reported on a joint return, and interest on the overpayment against any liability arising from a redetermination pursuant to section 6211 or any liability in respect of any tax imposed under this Title owed by the taxpayer, or by the taxpayer's spouse in the case of a joint return. The balance, after any setoff pursuant to section 5276-A or pursuant to an agreement entered into under section 112, subsection 13, must be refunded by the Treasurer of State. For purposes of this subsection, "any tax imposed under this Title" includes monetary restitution ordered to be paid to the bureau as part of a sentence imposed for a violation of this Title or Title 17-A.

[ 2009, c. 361, §30 (AMD) .]

**2. Excessive withholding.** If the amount allowable as a credit for tax withheld from the taxpayer exceeds the tax to which the credit relates, the excess must be considered an overpayment.

[ 2007, c. 438, §110 (AMD) .]

**3. Overpayment by withholder.** If there has been an overpayment of tax required to be deducted and withheld under chapter 827, refund must be made to the withholder only to the extent that the amount of the overpayment was not deducted and withheld by the withholder.

[ 2007, c. 438, §110 (AMD) .]

**4. Credits against estimated tax.** The assessor may provide for the crediting against the estimated income tax for any taxable year of an overpayment of the income tax for a preceding taxable year.

[ 2007, c. 438, §110 (AMD) .]

**5. Assessment and collection after limitation period.** If any amount of income tax is assessed and collected after the expiration of the applicable period of limitations, that amount must be considered an overpayment.

[ 2007, c. 438, §110 (AMD) .]

**6. Overpayment by pass-through entity.**

[ 2007, c. 438, §110 (RP) .]

**SECTION HISTORY**

P&SL 1969, c. 154, §F1 (NEW). 1981, c. 504, §3 (AMD). 1991, c. 546, §36 (AMD). 2005, c. 332, §§25,26 (AMD). 2007, c. 438, §110 (AMD). 2009, c. 361, §30 (AMD).

## **§5276-A. SETOFF OF DEBTS AGAINST REFUNDS**

**1. Generally.** An agency of the State, including the University of Maine System or the Maine Community College System, that is authorized to collect from an individual or corporation a liquidated debt greater than \$25 shall notify in writing the State Tax Assessor and supply information necessary to identify the debtor whose refund is sought to be set off. The assessor, upon notification, shall assist the requesting agency by setting off that debt against a refund to which that individual or corporation is entitled under this Part. Liquidated child support debts that the Department of Health and Human Services has contracted to collect, pursuant to Title 19-A, section 2103 or 2301, subsection 2, are eligible, under the provisions of this section, for setoff against a refund due the obligated individual. The assessor shall provide the creditor agency with the name, address and social security number of each debtor whose refund is subject to setoff.

[ 1997, c. 393, Pt. A, §44 (AFF); 1997, c. 393, Pt. A, §43 (RPR); 2003, c. 20, Pt. OO, §2 (AMD); 2003, c. 20, Pt. OO, §4 (AFF); 2003, c. 689, Pt. B, §6 (REV) .]

**2. Notice and hearing.** At the time a setoff is made, the assessor shall provide notice to the taxpayer of the setoff and of the taxpayer's right to request, within 60 days of the taxpayer's receipt of notice of the setoff, a hearing before the creditor agency. The hearing must be held in accordance with the provisions of the Maine Administrative Procedure Act, but is limited to the issues of whether the debt became liquidated and whether any postliquidation event has affected the liability.

[ 2011, c. 1, Pt. BB, §2 (AMD); 2011, c. 1, Pt. BB, §3 (AFF) .]

### 3. Finalization of setoff.

[ 1993, c. 395, §23 (RP) .]

**3-A. Transfer of proceeds.** After providing the notice required by subsection 2, the assessor shall transfer the setoff refund amount to the creditor agency or agencies.

[ 1993, c. 395, §23 (NEW) .]

**3-B. Finalization of setoff; release of refund to taxpayer.** If the taxpayer fails to make a timely request for hearing or a hearing is held before the creditor agency and a liquidated debt is determined to be due to that agency, the setoff is final except as determined by further appeal. The creditor agency must release to the taxpayer any setoff refund amount determined after hearing not to be a liquidated debt due to the agency within 90 days of such determination or as otherwise provided by the creditor agency in a promulgated rule.

[ 1993, c. 395, §23 (NEW) .]

**4. Appeal.** The decision of the agency seeking setoff as to the existence of a liquidated debt constitutes final agency action appealable under the Maine Administrative Procedure Act, Title 5, chapter 375.

[ 1981, c. 504, §4 (NEW) .]

**5. Collection fee.** A collection fee equal to the estimated costs incurred by the State Tax Assessor in assisting in the collection must annually be deducted from setoff refund amounts transferred to creditor agencies and deposited in the General Fund. If a creditor agency is either entitled to federal matching funds against all debts collected or required by federal regulations to specially handle debts collected, the State Tax Assessor shall transfer to that agency the gross proceeds from setoffs made in its behalf, and that agency shall promptly reimburse the collection fee to the State Tax Assessor for deposit in the General Fund.

[ 1993, c. 395, §23 (AMD) .]

**6. Accounting.** The creditor agency shall credit the account of the individual whose refund has been set off with the full amount of the setoff, including the collection fee retained by, or reimbursed to, the State Tax Assessor, except that the collection fee may not be credited to the account of an individual required to make restitution as provided in Title 17-A, section 1152, subsection 2-A.

[ 2005, c. 389, §9 (AMD) .]

**7. Priority.** In the event that claims from more than one agency are received by the State Tax Assessor with respect to one taxpayer, the State Tax Assessor shall set off against the refund due the taxpayer as many claims of the agencies as is possible in the following order of priority:

A. Liquidated child support debts owed to the Department of Health and Human Services; [1991, c. 564, (NEW); 2003, c. 689, Pt. B, §6 (REV).]

B. Fines owed to any of the courts; and [1991, c. 564, (NEW).]

C. All other claims in the order of their receipt by the State Tax Assessor. [1991, c. 564, (NEW).]

[ 1991, c. 564, (AMD); 2003, c. 689, Pt. B, §6 (REV) .]

**8. Disclosure of information.** In any civil or criminal action in which a fine, forfeiture, order to pay or money judgment is entered in favor of the State or any agency or department thereof, or in any action in which counsel is assigned for an indigent party, the court may require the party so indebted to the State, its agencies or department, or the party for whom counsel has been assigned, to provide that party's social



security number and other financial information under oath and on such forms as may be prepared by the Judicial Department in order to effectuate the purposes of this section. The Judicial Department may disclose social security numbers and financial information obtained in accordance with this subsection to agencies or departments of the State and to private collection agencies working under contract for the State for the purpose of collection of the amounts owed. A person who has access to or receives social security numbers or other financial information under this subsection shall maintain the confidentiality of the information and use it only for the purposes for which it was disclosed and may not further disclose it.

[ 2011, c. 547, §3 (AMD) .]

#### SECTION HISTORY

1981, c. 504, §4 (NEW). 1985, c. 501, §B21 (AMD). 1985, c. 652, §53 (AMD). 1985, c. 779, §83 (AMD). 1987, c. 402, §A192 (AMD). 1989, c. 508, §23 (AMD). 1991, c. 564, (AMD). 1993, c. 395, §23 (AMD). 1995, c. 639, §29 (AMD). 1995, c. 694, §D62 (AMD). 1995, c. 694, §E2 (AFF). 1997, c. 393, §A43 (AMD). 1997, c. 393, §A44 (AFF). 2003, c. 20, §OO2 (AMD). 2003, c. 20, §OO4 (AFF). 2003, c. 689, §B6 (REV). 2005, c. 389, §9 (AMD). 2011, c. 1, Pt. BB, §2 (AMD). 2011, c. 1, Pt. BB, §3 (AFF). 2011, c. 547, §3 (AMD).

### **§5277. ABATEMENTS**

*(REPEALED)*

#### SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 2001, c. 583, §22 (RP).

### **§5278. LIMITATIONS ON CREDIT OR REFUND**

**1. General.** A claim for credit or refund of an overpayment of any tax imposed by this Part must be filed by the taxpayer within 3 years from the date the return was filed, whether or not the return was timely filed, or 3 years from the date the tax was paid, whichever period expires later. A credit or refund may not be allowed after the expiration of the period prescribed in this subsection unless a claim for credit or refund is filed by the taxpayer within that period. For purposes of this subsection, a return filed before the last day prescribed for the filing of a return is deemed to be filed on that last day.

[ 2011, c. 1, Pt. DD, §3 (AMD); 2011, c. 1, Pt. DD, §4 (AFF) .]

**2. Limit on amount of claim or refund.** If the claim is filed by the taxpayer during the period prescribed in subsection 1, the amount of the credit or refund may not exceed the portion of the tax that was paid within the 3 years immediately preceding the filing of the claim plus the period of any extension of time for filing the return. If a claim is not filed, any credit or refund allowed upon an audit of the taxpayer may not exceed the amount that would be allowable under this subsection if a claim had been filed by the taxpayer on the date the credit or refund is allowed.

[ 2011, c. 1, Pt. DD, §3 (AMD); 2011, c. 1, Pt. DD, §4 (AFF) .]

**3. Extension of time by agreement.** If an agreement for an extension of the period for assessment of income taxes is made within the period prescribed in subsection 1, the period for filing a claim for credit or refund or for allowing a credit or refund if a claim is not filed may not expire earlier than 6 months after the expiration of the period during which an assessment may be made pursuant to the agreement or any extension of the agreement. The amount of the credit or refund may not exceed the sum of the portion of the tax paid

after the execution of the agreement and before the filing of the claim or the making of the credit or refund and the portion of the tax paid within the period that would be applicable under subsection 1 if a claim had been filed on the date the agreement was executed.

[ 2011, c. 1, Pt. DD, §3 (AMD); 2011, c. 1, Pt. DD, §4 (AFF) .]

**4. Notice of change or correction.** If a taxpayer is required by section 5227-A to file an amended Maine return, a claim for credit or refund of any resulting overpayment of the tax must be filed by the taxpayer within 3 years from the date the filing of the amended return was required. The claim for credit or refund is limited to issues included in the federal amendment or adjustment and the amount of the credit or refund may not exceed the amount of the reduction in tax attributable to the federal amendment or adjustment. This subsection does not affect the time within which or the amount for which a claim for credit or refund may be filed apart from this subsection.

[ 2011, c. 1, Pt. DD, §3 (AMD); 2011, c. 1, Pt. DD, §4 (AFF) .]

**5. Special rules.** The following rules apply to claims for credit or refund pursuant to this section:

A. If the claim for credit or refund relates to an overpayment of tax on account of the deductibility by the taxpayer of a debt as a debt that became worthless or a loss from worthlessness of a security or the effect that the deductibility of a debt or of a loss has on the application to the taxpayer of a carry-over, the claim may be made within 7 years from the date prescribed by law for filing the return for the year with respect to which the claim is made ; and [ 2011, c. 1, Pt. DD, §3 (AMD); 2011, c. 1, Pt. DD, §4 (AFF) .]

B. If the claim for credit or refund relates to an overpayment attributable to a net operating loss carry-back arising from a tax year beginning before January 1, 2002 or a credit carry-back, the claim may be made, under rules adopted by the assessor, within the period that ends with the 15th day of the 40th month following the end of the taxable year of the net operating loss or the unused credit that resulted in the carry-back or the period prescribed in subsection 3 in respect of that taxable year, whichever expires later. With respect to any portion of a credit carry-back from a taxable year that is attributable to a net operating loss carry-back or a capital loss carry-back from a subsequent taxable year, the period within which the claim may be made ends with the 15th day of the 40th month following the end of the subsequent taxable year or the period prescribed in subsection 3 in respect of that taxable year, whichever expires later. [ 2005, c. 218, §57 (AMD); 2005, c. 218, §63 (AFF) .]

[ 2011, c. 1, Pt. DD, §3 (AMD); 2011, c. 1, Pt. DD, §4 (AFF) .]

#### SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1987, c. 772, §42 (AMD). 1989, c. 508, §24 (AMD). 1989, c. 530, §3 (AMD). 1999, c. 521, §B10 (AMD). 1999, c. 521, §B11 (AFF). 1999, c. 708, §49 (AMD). 2003, c. 588, §21 (AMD). 2005, c. 218, §57 (AMD). 2005, c. 218, §63 (AFF). 2009, c. 496, §26 (AMD). 2011, c. 1, Pt. DD, §3 (AMD). 2011, c. 1, Pt. DD, §4 (AFF).

## §5279. INTEREST ON OVERPAYMENT

**1. General.** Interest at the rate determined pursuant to section 186 must be paid on any refund of an overpayment of the tax imposed by this Part from the date the return requesting a refund of the overpayment was filed or the date the payment was made, whichever is later.

[ 2011, c. 1, Pt. EE, §3 (AMD); 2011, c. 1, Pt. EE, §4 (AFF) .]

**2. Date of return or payment.** For purposes of this section:

A. A return that is filed before the last day prescribed for the filing of a return is deemed to be filed on that last day, determined without regard to any extension of time granted the taxpayer; and [2011, c. 1, Pt. EE, §3 (AMD); 2011, c. 1, Pt. EE, §4 (AFF).]

B. A tax that is paid by the taxpayer before the last day prescribed for its payment, withheld from the taxpayer during a taxable year or paid by the taxpayer as estimated income tax for a taxable year is deemed to have been paid on the last day prescribed for its payment. [2011, c. 1, Pt. EE, §3 (AMD); 2011, c. 1, Pt. EE, §4 (AFF).]

[2011, c. 1, Pt. EE, §3 (AMD); 2011, c. 1, Pt. EE, §4 (AFF) .]

### **3. Return and payment of withholding tax.**

[2011, c. 1, Pt. EE, §4 (AFF); 2011, c. 1, Pt. EE, §3 (RP) .]

**4. Exceptions.** Notwithstanding subsection 1, interest may not be paid by the assessor on an overpayment of the tax imposed by this Part that is refunded within 60 days after the last date prescribed, or permitted by extension of time, for filing the return of that tax or within 60 days after the date the return requesting a refund of the overpayment was filed, whichever is later. In addition, interest may not be paid with respect to a period during which a refund is delayed pending resolution of a proposed setoff under section 5276-A.

[2011, c. 1, Pt. EE, §3 (AMD); 2011, c. 1, Pt. EE, §4 (AFF) .]

#### **SECTION HISTORY**

P&SL 1969, c. 154, §F1 (NEW). 1979, c. 541, §A246 (AMD). 1979, c. 615, §8 (AMD). 1981, c. 180, §4 (AMD). 1981, c. 504, §5 (AMD). 1991, c. 546, §37 (AMD). 2011, c. 1, Pt. EE, §3 (AMD). 2011, c. 1, Pt. EE, §4 (AFF) .

## **§5280. REFUND CLAIM**

Every claim for refund must be filed with the assessor in writing and state the specific grounds upon which it is founded. If the assessor denies the refund claim in whole or in part, or the refund claim is deemed denied under section 5282, the taxpayer may request reconsideration of the denial or deemed denial of the refund claim pursuant to section 151. [2013, c. 331, Pt. C, §38 (AMD); 2013, c. 331, Pt. C, §41 (AFF).]

#### **SECTION HISTORY**

P&SL 1969, c. 154, §F1 (NEW). 1977, c. 694, §726 (AMD). 1993, c. 395, §24 (AMD). 1993, c. 395, §32 (AFF). 2013, c. 331, Pt. C, §38 (AMD). 2013, c. 331, Pt. C, §41 (AFF) .

## **§5281. NOTICE OF DENIAL**

**(REPEALED)**

#### **SECTION HISTORY**

P&SL 1969, c. 154, §F1 (NEW). 1977, c. 694, §727 (RP) .

## §5282. REFUND CLAIM DEEMED DENIED

If the assessor fails to mail to the taxpayer, within 6 months after the filing of a refund claim, a decision on that refund claim, the taxpayer may elect but is not obligated, prior to receipt by the taxpayer of the assessor's decision on the refund claim, to deem the claim denied. The taxpayer deems the refund claim denied by requesting reconsideration of the deemed denial pursuant to section 151. [2013, c. 331, Pt. C, §39 (AMD); 2013, c. 331, Pt. C, §41 (AFF).]

### SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1993, c. 395, §32 (AFF). 1993, c. 395, §25 (RPR). 2013, c. 331, Pt. C, §39 (AMD). 2013, c. 331, Pt. C, §41 (AFF).

## §5283. DESIGNATION BY RESIDENT INDIVIDUALS

*(REPEALED)*

### SECTION HISTORY

1973, c. 246, (NEW). 1985, c. 427, (RPR). 1989, c. 502, §A137 (AMD). 2011, c. 685, §2 (AMD). MRSA T. 36, §5283 (RP).

## §5283-A. VOLUNTARY CONTRIBUTION THROUGH CHECKOFFS

**1. Minimum threshold for total contributions.** The State Tax Assessor may not include on an individual income tax return form a designation for a taxpayer to make a contribution through a checkoff under section 5284, 5284-A, 5285, 5285-A, 5288-A, 5289, 5290 or 5291 unless on returns filed in the prior calendar year the total contributions to the organization or fund to which the contributions are credited under the applicable section are at least:

- A. For calendar year 2012, \$10,000; [2011, c. 685, §3 (NEW).]
- B. For calendar year 2013, \$13,000; [2011, c. 685, §3 (NEW).]
- C. For calendar year 2014, \$16,000; [2011, c. 685, §3 (NEW).]
- D. For calendar year 2015, \$19,000; [2011, c. 685, §3 (NEW).]
- E. For calendar year 2016, \$22,000; and [2011, c. 685, §3 (NEW).]
- F. For calendar years beginning on or after January 1, 2017, \$25,000. [2011, c. 685, §3 (NEW).]

This subsection does not apply to a contribution checkoff that has been on the individual income tax form for less than one year.

[2011, c. 685, §3 (NEW).]

**2. Cost of administration.** The State Tax Assessor shall determine annually the total amount contributed to each fund or organization by taxpayers making contributions through a checkoff on the individual income tax return form. Prior to the beginning of the next year, the assessor shall deduct the cost of administering the checkoff for the organization or fund and report the remainder to the Treasurer of State, who shall forward that amount to the designated organization or fund.

[2011, c. 685, §3 (NEW).]

### SECTION HISTORY

2011, c. 685, §3 (NEW).

## §5284. NONGAME WILDLIFE VOLUNTARY CHECKOFF

**1. Maine Endangered and Nongame Wildlife Fund.** Taxpayers who, when filing their return, are entitled to a refund under this Part may designate that a part of that refund be paid into the Maine Endangered and Nongame Wildlife Fund established in Title 12, section 10253. A taxpayer who is not entitled to a refund under this Part may contribute to the Maine Endangered and Nongame Wildlife Fund by including with that taxpayer's return sufficient funds to make the contribution. Each individual income tax return form must contain a designation in substantially the following form: "Contribution to Maine Endangered and Nongame Wildlife Fund: ( ) \$5, ( ) \$10, ( ) \$25 or ( ) Other \$ ."

[ 2003, c. 414, Pt. B, §68 (AMD); 2003, c. 614, §9 (AFF) .]

**2. Contributions credited to Maine Endangered and Nongame Wildlife Fund.** The State Tax Assessor shall determine annually the total amount contributed pursuant to subsection 1. Prior to the beginning of the next year, the assessor shall deduct the cost of administering the nongame checkoff and report the remainder to the Treasurer of State, who shall credit that amount to the Maine Endangered and Nongame Wildlife Fund, which is established in Title 12, section 10253.

[ 2011, c. 685, §4 (AMD) .]

### SECTION HISTORY

1983, c. 526, §3 (NEW). 1993, c. 253, §1 (AMD). 1995, c. 639, §30 (AMD). 2003, c. 414, §B68 (AMD). 2003, c. 414, §D7 (AFF). 2003, c. 614, §9 (AFF). 2011, c. 685, §4 (AMD).

## §5284-A. COMPANION ANIMAL STERILIZATION VOLUNTARY CHECKOFF

**1. Companion Animal Sterilization Fund.** Taxpayers who, when filing their return, are entitled to a refund under this Part may designate that a part of that refund be paid into the Companion Animal Sterilization Fund established in Title 7, section 3910-B. A taxpayer who is not entitled to a refund under this Part may contribute to the Companion Animal Sterilization Fund by including with the taxpayer's return sufficient funds to make the contribution. Each individual income tax return form must contain a designation in substantially the following form: "Contribution to Companion Animal Sterilization Fund: ( ) \$5, ( ) \$10, ( ) \$25 or ( ) Other \$... ."

[ 2003, c. 682, §5 (NEW) .]

**2. Contributions credited to Companion Animal Sterilization Fund.** The State Tax Assessor shall determine annually the total amount contributed pursuant to subsection 1. Prior to the beginning of the next year, the assessor shall deduct the cost of administering the Companion Animal Sterilization Fund checkoff and report the remainder to the Treasurer of State, who shall credit the amount to the Companion Animal Sterilization Fund, which is established in Title 7, section 3910-B.

[ 2011, c. 685, §5 (AMD) .]

**3. Effective date.** This section applies to tax years beginning on and after January 1, 2004.

[ 2003, c. 682, §5 (NEW) .]

### SECTION HISTORY

2003, c. 682, §5 (NEW). 2011, c. 685, §5 (AMD).

## §5285. MAINE CHILDREN'S TRUST INCORPORATED; CHECKOFF

**1. Maine Children's Trust Incorporated.** Taxpayers who, when filing their returns, are entitled to a refund under this Part may designate that a portion of that refund be paid into the Maine Children's Trust Incorporated established in Title 22, chapter 1058. A taxpayer who is not entitled to a refund under this Part may contribute to the Maine Children's Trust Incorporated by including with that taxpayer's return sufficient funds to make the contribution. Each individual income tax return form must contain a designation in substantially the following form: "Contributions to Maine Children's Trust Incorporated: ( ) \$5, ( ) \$10, ( ) \$25 or ( ) Other \$ ."

[ 1995, c. 639, §31 (AMD) .]

**2. Contributions credited to the Maine Children's Trust Incorporated.** The State Tax Assessor shall determine annually the total amount contributed pursuant to subsection 1. Prior to the beginning of the next year, the State Tax Assessor shall deduct the cost of administering the Maine Children's Trust Incorporated checkoff and report the remainder to the Treasurer of State, who shall forward that amount to the Maine Children's Trust Incorporated, which is established in Title 22, chapter 1058.

[ 2011, c. 685, §6 (AMD) .]

### 3. Limitation on contributions.

[ 1993, c. 600, Pt. A, §280 (RP) .]

#### SECTION HISTORY

1985, c. 441, §4 (NEW). 1987, c. 402, §A193 (AMD). 1993, c. 253, §2 (AMD). 1993, c. 600, §A280 (AMD). 1995, c. 639, §31 (AMD). 2011, c. 685, §6 (AMD).

## §5285-A. BONE MARROW SCREENING FUND CHECKOFF

**1. Bone Marrow Screening Fund.** When filing a return, a taxpayer entitled to a refund under this Part may designate that a portion of that refund be paid into the Bone Marrow Screening Fund established in Title 22, chapter 250-A. A taxpayer who is not entitled to a refund under this Part may contribute to the Bone Marrow Screening Fund by including with that taxpayer's return sufficient funds to make the contribution. Each individual income tax return form must contain a designation in substantially the following form: "Bone Marrow Screening Fund: ( ) \$5, ( ) \$10, ( ) \$25 or ( ) Other \$ ."

[ 2007, c. 240, Pt. TT, §2 (AMD); 2007, c. 240, Pt. TT, §3 (AFF) .]

**2. Contributions credited to the Bone Marrow Screening Fund.** The State Tax Assessor shall determine annually the total amount contributed pursuant to subsection 1. Prior to the beginning of the next year, the State Tax Assessor shall deduct the cost of administering the Bone Marrow Screening Fund checkoff and report the remainder to the Treasurer of State, who shall forward that amount to the Bone Marrow Screening Fund.

[ 2011, c. 685, §7 (AMD) .]

### 3. Effective date. This section applies to tax years beginning on and after January 1, 2000.

[ 1999, c. 731, Pt. SS, §2 (NEW) .]

#### SECTION HISTORY

1999, c. 731, §SS2 (NEW). 2007, c. 240, Pt. TT, §2 (AMD). 2007, c. 240, Pt. TT, §3 (AFF). 2011, c. 685, §7 (AMD).

## **§5286. CONTRIBUTION TO MAINE CLEAN ELECTION FUND; VOLUNTARY CHECKOFF**

**1. Designation.** Resident taxpayers may designate that \$3 of their taxes be deposited in the Maine Clean Election Fund in accordance with Title 21-A, section 1124.

[ 1995, c. 1, §18 (NEW) .]

**2. Forms.** The State Tax Assessor shall provide on the first page of the income tax form a space for the filing individual to indicate whether that filer wishes to pay \$3, or \$6 if filing a joint return, from the General Fund of the State to finance the Maine Clean Election Fund.

[ 1995, c. 1, §18 (NEW) .]

**3. Transfer of Funds.** The State Tax Assessor shall transfer funds from the General Fund in accordance with Title 21-A, section 1124.

[ 1995, c. 1, §18 (NEW) .]

### SECTION HISTORY

IB 1995, c. 1, §18 (NEW).

## **§5287. LIABILITY OF CERTAIN SPOUSES**

The assessor may relieve the liability under this Part of a spouse who meets the qualifications for relief under the following provisions whether or not a claim for federal relief was made. The assessor may grant relief for: [1999, c. 526, §1 (NEW); 1999, c. 526, §3 (AFF).]

**1. Innocent spouses.** A spouse who meets the qualifications for relief under Section 6015 of the Code; or

[ 1999, c. 1, §51 (COR) .]

**2. Injured spouses.** A spouse who meets the qualifications for relief of an injured spouse under Internal Revenue Service procedures.

[ 1999, c. 526, §1 (NEW); 1999, c. 526, §3 (AFF) .]

### SECTION HISTORY

RR 1999, c. 1, §51 (COR). 1999, c. 526, §1 (NEW). 1999, c. 526, §3 (AFF).

## **§5288. MAINE MILITARY FAMILY RELIEF FUND VOLUNTARY CHECKOFF (REPEALED)**

### SECTION HISTORY

2003, c. 703, §1 (NEW). MRSA T. 36, §5288, sub-4 (RP).

## §5288-A. MAINE MILITARY FAMILY RELIEF FUND VOLUNTARY CHECKOFF

**1. Maine Military Family Relief Fund.** When filing a return, a taxpayer entitled to a refund under this Part may designate that a portion of that refund be paid into the Maine Military Family Relief Fund established in Title 37-B, section 158. A taxpayer who is not entitled to a refund under this Part may contribute to the Maine Military Family Relief Fund by including with that taxpayer's return sufficient funds to make the contribution. The contribution may not be less than \$5. Each individual income tax return form must contain a designation in substantially the following form: "The Maine Military Family Relief Fund: ( ) \$5, ( ) \$10, ( ) \$25 or ( ) Other \$... ."

[ 2011, c. 685, §8 (AMD) .]

**2. Contributions credited to Maine Military Family Relief Fund.** The State Tax Assessor shall determine annually the total amount contributed pursuant to subsection 1. Prior to the beginning of the next year, the State Tax Assessor shall deduct the cost of administering the Maine Military Family Relief Fund checkoff and report the remainder to the Treasurer of State, who shall forward that amount to the Maine Military Family Relief Fund.

[ 2007, c. 674, §1 (NEW); 2007, c. 674, §2 (AFF) .]

### SECTION HISTORY

2007, c. 674, §1 (NEW). 2007, c. 674, §2 (AFF). 2011, c. 685, §8 (AMD).

## §5289. MAINE VETERANS' MEMORIAL CEMETERY MAINTENANCE FUND VOLUNTARY CHECKOFF

**1. Maine Veterans' Memorial Cemetery Maintenance Fund.** When filing a return, a taxpayer entitled to a refund under this Part may designate that a portion of that refund be paid into the Maine Veterans' Memorial Cemetery Maintenance Fund established in Title 37-B, section 504, subsection 6. A taxpayer who is not entitled to a refund under this Part may contribute to the Maine Veterans' Memorial Cemetery Maintenance Fund by including with that taxpayer's return sufficient funds to make the contribution. The contribution may not be less than \$5. Each individual income tax return form must contain a designation in substantially the following form: "Maine Veterans' Memorial Cemetery Maintenance Fund: ( ) \$5, ( ) \$10, ( ) \$25 or ( ) Other \$... ."

[ 2011, c. 685, §9 (AMD) .]

**2. Contributions credited to Maine Veterans' Memorial Cemetery Maintenance Fund.** The State Tax Assessor shall determine annually the total amount contributed pursuant to subsection 1. Prior to the beginning of the next year, the State Tax Assessor shall deduct the cost of administering the Maine Veterans' Memorial Cemetery Maintenance Fund checkoff and report the remainder to the Treasurer of State, who shall forward that amount to the Maine Veterans' Memorial Cemetery Maintenance Fund.

[ 2011, c. 685, §9 (AMD) .]

### SECTION HISTORY

2005, c. 519, §RRR1 (NEW). 2005, c. 519, §RRR3 (AFF). 2011, c. 685, §9 (AMD).



## §5290. MAINE ASTHMA AND LUNG DISEASE RESEARCH FUND; VOLUNTARY CHECKOFF

**1. Maine Asthma and Lung Disease Research Fund.** When filing a return, a taxpayer entitled to a refund under this Part may designate that a portion of that refund be paid into the Maine Asthma and Lung Disease Research Fund established in Title 22, section 1700-A. A taxpayer who is not entitled to a refund under this Part may contribute to the Maine Asthma and Lung Disease Research Fund by including with that taxpayer's return sufficient funds to make the contribution. The contribution may not be less than \$5. Each individual income tax return form must contain a designation in substantially the following form: "Maine Asthma and Lung Disease Research Fund: ( ) \$5, ( ) \$10, ( ) \$25 or ( ) Other \$.... ."

[ 2011, c. 685, §10 (AMD) .]

**2. Contributions credited to Maine Asthma and Lung Disease Research Fund.** The State Tax Assessor shall determine annually the total amount contributed pursuant to subsection 1. Prior to the beginning of the next year, the State Tax Assessor shall deduct the cost of administering the Maine Asthma and Lung Disease Research Fund checkoff and report the remainder to the Treasurer of State, who shall forward that amount to the Maine Asthma and Lung Disease Research Fund.

[ 2011, c. 685, §10 (AMD) .]

### SECTION HISTORY

2005, c. 672, §3 (NEW). 2005, c. 672, §§6,8 (AFF). 2011, c. 685, §10 (AMD) .

## §5291. MAINE PUBLIC LIBRARY FUND; VOLUNTARY CHECKOFF

**1. Maine Public Library Fund.** When filing a return, a taxpayer entitled to a refund under this Part may designate that a portion of that refund be paid into the Maine Public Library Fund established in Title 27, section 8. A taxpayer who is not entitled to a refund under this Part may contribute to the Maine Public Library Fund by including with that taxpayer's return sufficient funds to make the contribution. The contribution may not be less than \$5. Each individual income tax return form must contain a designation in substantially the following form: "Maine Public Library Fund: ( ) \$5, ( ) \$10, ( ) \$25 or ( ) Other \$.... ."

[ 2011, c. 685, §11 (NEW) .]

**2. Contributions credited to Maine Public Library Fund.** The State Tax Assessor shall determine annually the total amount contributed pursuant to subsection 1. Prior to the beginning of the next year, the State Tax Assessor shall deduct the cost of administering the Maine Public Library Fund checkoff and report the remainder to the Treasurer of State, who shall forward that amount to the Maine Public Library Fund.

[ 2011, c. 685, §11 (NEW) .]

### SECTION HISTORY

2011, c. 685, §11 (NEW) .

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